



# CITY OF SANTA BARBARA

## COUNCIL AGENDA REPORT

**AGENDA DATE:** June 3, 2008

**TO:** Mayor and Councilmembers

**FROM:** Accounting Division, Finance Department

**SUBJECT:** Fiscal Year 2008 Interim Financial Statements For The Ten Months Ended April 30, 2008

### RECOMMENDATION:

That Council accept the Fiscal Year 2008 Interim Financial Statements for the Ten Months Ended April 30, 2008.

### DISCUSSION:

The Interim Financial Statements for the Ten Months Ended April 30, 2008 (83.3% of the fiscal year), are attached. The Interim Financial Statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds.

**ATTACHMENT:** Interim Financial Statements for the Ten Months Ended April 30, 2008

**PREPARED BY:** Rudolf J. Livingston, Accounting Manager

**SUBMITTED BY:** Robert Peirson, Finance Director

**APPROVED BY:** City Administrator's Office

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenditures  
Summary by Fund  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>GENERAL FUND</b>					
Revenue	106,515,189	83,619,068	-	22,896,121	78.5%
Expenditures	108,249,318	85,393,807	1,749,309	21,106,203	80.5%
Addition to / (use of) reserves	(1,734,129)	(1,774,738)	(1,749,309)		
<b>WATER OPERATING FUND</b>					
Revenue	31,250,991	27,623,210	-	3,627,781	88.4%
Expenditures	33,620,463	25,269,278	1,513,504	6,837,681	79.7%
Addition to / (use of) reserves	(2,369,472)	2,353,932	(1,513,504)		
<b>WASTEWATER OPERATING FUND</b>					
Revenue	13,550,500	11,643,252	-	1,907,248	85.9%
Expenditures	14,823,156	10,487,923	826,509	3,508,723	76.3%
Addition to / (use of) reserves	(1,272,656)	1,155,329	(826,509)		
<b>DOWNTOWN PARKING</b>					
Revenue	7,276,420	5,948,858	-	1,327,562	81.8%
Expenditures	10,216,079	5,081,053	1,113,955	4,021,072	60.6%
Addition to / (use of) reserves	(2,939,659)	867,806	(1,113,955)		
<b>AIRPORT OPERATING FUND</b>					
Revenue	13,152,229	11,125,415	-	2,026,814	84.6%
Expenditures	15,799,362	11,701,703	833,357	3,264,301	79.3%
Addition to / (use of) reserves	(2,647,133)	(576,289)	(833,357)		
<b>GOLF COURSE FUND</b>					
Revenue	2,423,900	1,838,894	-	585,006	75.9%
Expenditures	3,201,062	1,723,170	742,934	734,958	77.0%
Addition to / (use of) reserves	(777,162)	115,725	(742,934)		
<b>INTRA-CITY SERVICE FUND</b>					
Revenue	8,225,226	6,891,382	-	1,333,844	83.8%
Expenditures	8,433,123	6,103,208	567,142	1,762,773	79.1%
Addition to / (use of) reserves	(207,897)	788,174	(567,142)		

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenditures  
Summary by Fund  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>ICS EQUIPMENT REPLACEMENT FUND</b>					
Revenue	2,516,931	2,174,381	-	342,550	86.4%
Expenditures	3,907,256	1,027,054	2,235,720	644,482	83.5%
Addition to / (use of) reserves	(1,390,325)	1,147,327	(2,235,720)		
<b>SELF INSURANCE TRUST FUND</b>					
Revenue	5,993,885	5,240,647	-	753,238	87.4%
Expenditures	6,881,233	4,590,954	506,183	1,784,095	74.1%
Addition to / (use of) reserves	(887,348)	649,692	(506,183)		
<b>INFORMATION SYSTEMS ICS FUND</b>					
Revenue	2,445,086	2,124,426	-	320,660	86.9%
Expenditures	2,608,470	2,045,771	128,588	434,111	83.4%
Addition to / (use of) reserves	(163,384)	78,655	(128,588)		
<b>WATERFRONT FUND</b>					
Revenue	11,355,775	9,536,384	-	1,819,391	84.0%
Expenditures	14,022,177	9,991,298	441,242	3,589,638	74.4%
Addition to / (use of) reserves	(2,666,402)	(454,914)	(441,242)		
<b>TOTAL FOR ALL FUNDS</b>					
Revenue	204,706,132	167,765,916	-	36,940,215	82.0%
Expenditures	221,761,699	163,415,219	10,658,445	47,688,035	78.5%
Addition to / (use of) reserves	(17,055,567)	4,350,697	(10,658,445)		

**\*\* It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

**CITY OF SANTA BARBARA**  
**General Fund**  
**Interim Statement of Budgeted and Actual Revenues**  
**For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Remaining Balance</b>	<b>Percent Received</b>	<b>Previous YTD</b>
<b>TAXES</b>					
Sales and Use	21,189,900	15,623,961	5,565,939	73.7%	15,006,336
Property Taxes	21,985,200	17,980,741	4,004,459	81.8%	16,796,360
Utility Users Tax	6,846,800	5,655,535	1,191,265	82.6%	5,493,571
Transient Occupancy Tax	13,581,500	10,844,760	2,736,740	79.8%	10,676,250
Franchise Fees	2,968,600	2,290,736	677,864	77.2%	2,313,829
Business License	2,296,000	1,953,436	342,564	85.1%	1,917,538
Real Property Transfer Tax	500,000	419,996	80,004	84.0%	492,742
<i>Total</i>	<u>69,368,000</u>	<u>54,769,164</u>	<u>14,598,836</u>	<u>79.0%</u>	<u>52,696,625</u>
<b>LICENSES &amp; PERMITS</b>					
Licenses & Permits	128,995	121,163	7,832	93.9%	105,428
<i>Total</i>	<u>128,995</u>	<u>121,163</u>	<u>7,832</u>	<u>93.9%</u>	<u>105,428</u>
<b>FINES &amp; FORFEITURES</b>					
Parking Violations	2,883,937	1,992,484	891,453	69.1%	1,707,301
Library Fines	145,000	108,582	36,418	74.9%	121,375
Municipal Court Fines	200,000	134,865	65,135	67.4%	105,098
<i>Total</i>	<u>3,228,937</u>	<u>2,235,932</u>	<u>993,005</u>	<u>69.2%</u>	<u>1,933,774</u>
<b>USE OF MONEY &amp; PROPERTY</b>					
Investment Income	1,551,355	1,406,764	144,591	90.7%	1,257,162
Rents & Concessions	427,040	356,232	70,808	83.4%	342,677
<i>Total</i>	<u>1,978,395</u>	<u>1,762,996</u>	<u>215,399</u>	<u>89.1%</u>	<u>1,599,839</u>
<b>INTERGOVERNMENTAL</b>					
Grants	1,873,745	2,213,187	(339,442)	118.1%	1,763,773
Vehicle License Fees	633,500	358,100	275,400	56.5%	554,030
<i>Total</i>	<u>2,507,245</u>	<u>2,571,287</u>	<u>(64,042)</u>	<u>102.6%</u>	<u>2,317,804</u>
<b>FEES &amp; SERVICE CHARGES</b>					
Finance	845,358	663,277	182,081	78.5%	690,367
Community Development	5,383,430	3,885,346	1,498,084	72.2%	3,879,232
Recreation	2,284,775	1,857,883	426,892	81.3%	1,667,868
Public Safety	402,231	256,467	145,764	63.8%	303,850
Public Works	4,236,887	3,821,843	415,044	90.2%	3,168,620
Library	703,233	732,281	(29,048)	104.1%	643,727
Reimbursements	4,919,705	4,096,369	823,336	83.3%	4,015,668
<i>Total</i>	<u>18,775,619</u>	<u>15,313,464</u>	<u>3,462,155</u>	<u>81.6%</u>	<u>14,369,331</u>
<b>OTHER MISCELLANEOUS REVENUES</b>					
Miscellaneous	1,109,747	1,212,509	(102,762)	109.3%	1,099,532
Indirect Allocations	6,204,531	5,188,276	1,016,255	83.6%	5,283,827
Operating Transfers-In	3,213,720	444,277	2,769,443	13.8%	579,519
<i>Total</i>	<u>10,527,998</u>	<u>6,845,062</u>	<u>3,682,936</u>	<u>65.0%</u>	<u>6,962,878</u>
<b>TOTAL REVENUES</b>	<u>106,515,189</u>	<u>83,619,068</u>	<u>22,896,121</u>	<u>78.5%</u>	<u>79,985,678</u>

CITY OF SANTA BARBARA  
General Fund  
Interim Statement of Appropriations, Expenditures and Encumbrances  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>GENERAL GOVERNMENT</b>						
<u>Mayor &amp; City Council</u>						
MAYOR	862,001	650,861	209	210,931	75.5%	
<i>Total</i>	862,001	650,861	209	210,931	75.5%	645,703
<u>City Attorney</u>						
CITY ATTORNEY	2,203,476	1,700,657	10,767	492,052	77.7%	
<i>Total</i>	2,203,476	1,700,657	10,767	492,052	77.7%	1,620,135
<u>Administration</u>						
CITY ADMINISTRATOR	1,415,020	1,118,917	8,994	287,109	79.7%	
LABOR RELATIONS	280,505	194,494	33,851	52,160	81.4%	
CITY TV	545,835	434,070	31,074	80,691	85.2%	
<i>Total</i>	2,241,360	1,747,481	73,919	419,960	81.3%	1,662,723
<u>Administrative Services</u>						
CITY CLERK	913,107	757,662	26,888	128,557	85.9%	
HUMAN RESOURCES	1,508,353	1,078,399	28,714	401,240	73.4%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	59,345	34,581	-	24,764	58.3%	
<i>Total</i>	2,480,806	1,870,642	55,602	554,562	77.6%	1,506,096
<u>Finance</u>						
ADMINISTRATION	769,392	678,348	34,769	56,275	92.7%	
TREASURY	420,828	224,032	-	196,796	53.2%	
CASHIERING & COLLECTION	429,279	327,145	-	102,134	76.2%	
LICENSES & PERMITS	500,380	345,373	465	154,542	69.1%	
BUDGET MANAGEMENT	431,479	229,190	-	202,289	53.1%	
ACCOUNTING	537,610	343,310	47,461	146,838	72.7%	
PAYROLL	273,379	215,857	6,076	51,445	81.2%	
ACCOUNTS PAYABLE	209,611	170,237	-	39,374	81.2%	
CITY BILLING & CUSTOMER SERVICE	554,488	425,992	11,722	116,774	78.9%	
PURCHASING	653,292	524,269	2,045	126,978	80.6%	
CENTRAL STORES	193,680	159,990	-	33,690	82.6%	
MAIL SERVICES	98,622	78,698	6,310	13,614	86.2%	
<i>Total</i>	5,072,039	3,723,131	108,849	1,240,059	75.6%	4,278,310
<b>TOTAL GENERAL GOVERNMENT</b>	<b>12,859,682</b>	<b>9,692,772</b>	<b>249,345</b>	<b>2,917,565</b>	<b>77.3%</b>	<b>9,712,968</b>
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
CHIEF'S STAFF	927,930	821,395	-	106,536	88.5%	
SUPPORT SERVICES	589,376	448,054	1,906	139,416	76.3%	
RECORDS	1,470,452	1,058,393	9,442	402,618	72.6%	
COMMUNITY SVCS	1,024,052	883,885	12,973	127,194	87.6%	
CRIME ANALYSIS	90,482	69,234	-	21,248	76.5%	
PROPERTY ROOM	153,380	129,933	251	23,196	84.9%	

CITY OF SANTA BARBARA  
General Fund  
Interim Statement of Appropriations, Expenditures and Encumbrances  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>PUBLIC SAFETY</b>						
<u>Police</u>						
TRNG/RECRUITMENT	444,748	297,240	1,263	146,245	67.1%	
RANGE	1,133,281	986,709	17,984	128,588	88.7%	
BEAT COORDINATORS	944,231	654,189	-	290,042	69.3%	
INFORMATION TECHNOLOGY	1,392,312	1,042,339	10,855	339,118	75.6%	
INVESTIGATIVE DIVISION	4,490,777	3,684,039	4,725	802,013	82.1%	
CRIME LAB	212,838	175,753	-	37,084	82.6%	
PATROL DIVISION	12,230,509	10,028,291	64,382	2,137,837	82.5%	
TRAFFIC	1,160,734	952,522	1,272	206,940	82.2%	
SPECIAL EVENTS	848,569	903,624	-	(55,055)	106.5%	
TACTICAL PATROL FORCE	949,275	790,851	-	158,424	83.3%	
STREET SWEEPING ENFORCEMENT	249,887	207,624	-	42,263	83.1%	
NIGHT LIFE ENFORCEMENT	418,940	325,729	-	93,211	77.8%	
PARKING ENFORCEMENT	987,533	742,220	-	245,313	75.2%	
CCC	2,252,839	1,731,704	211	520,924	76.9%	
ANIMAL CONTROL	466,210	341,488	33	124,689	73.3%	
<i>Total</i>	32,438,356	26,276,408	125,297	6,036,651	81.4%	24,412,693
<u>Fire</u>						
ADMINISTRATION	957,903	726,995	11,313	219,595	77.1%	
EMERGENCY SERVICES AND PUBLIC ED	347,198	234,634	15,333	97,231	72.0%	
PREVENTION	1,264,900	864,859	1,969	398,072	68.5%	
WILDLAND FIRE MITIGATION PROGRAM	180,741	134,370	3,009	43,362	76.0%	
OPERATIONS	16,408,339	13,394,946	56,656	2,956,737	82.0%	
ARFF	1,507,784	1,237,738	-	270,046	82.1%	
<i>Total</i>	20,666,866	16,596,767	88,281	3,981,818	80.7%	15,394,172
<b>TOTAL PUBLIC SAFETY</b>	53,105,221	42,873,175	213,577	10,018,469	81.1%	39,806,865
<b>PUBLIC WORKS</b>						
<u>Public Works</u>						
ADMINISTRATION	898,666	743,832	14,526	140,307	84.4%	
ENGINEERING SVCS	4,158,224	3,054,351	74,087	1,029,785	75.2%	
PUBLIC RT OF WAY MGMT	1,414,900	1,111,374	77,902	225,623	84.1%	
ENVIRONMENTAL PROGRAMS	582,135	394,729	85,150	102,257	82.4%	
<i>Total</i>	7,053,925	5,304,286	251,665	1,497,973	78.8%	4,850,256
<b>TOTAL PUBLIC WORKS</b>	7,053,925	5,304,286	251,665	1,497,973	78.8%	4,850,256
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
PRGM MGMT & BUS SVCS	448,128	385,121	-	63,007	85.9%	
FACILITIES	451,134	382,914	489	67,731	85.0%	
CULTURAL ARTS	545,026	446,462	5,447	93,118	82.9%	
YOUTH ACTIVITIES	783,352	675,409	5,232	102,711	86.9%	

CITY OF SANTA BARBARA  
General Fund  
Interim Statement of Appropriations, Expenditures and Encumbrances  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>COMMUNITY SERVICES</b>						
<u>Parks &amp; Recreation</u>						
TEEN PROGRAMS	385,422	309,456	6,509	69,457	82.0%	
SR CITIZENS	820,095	666,769	598	152,728	81.4%	
AQUATICS	1,192,284	959,978	35,272	197,035	83.5%	
SPORTS	425,195	318,418	4,319	102,458	75.9%	
TENNIS	301,166	233,486	280	67,401	77.6%	
WESTSIDE CENTER	1,027,843	824,226	1,349	202,268	80.3%	
ADMINISTRATION	531,410	459,780	-	71,630	86.5%	
PROJECT MANAGEMENT TEAM	358,457	315,099	-	43,358	87.9%	
BUSINESS SERVICES	589,656	471,748	24,908	93,001	84.2%	
FACILITY & PROJECT MGT	1,145,648	855,946	11,564	278,137	75.7%	
GROUND MANAGEMENT	4,825,795	3,592,986	275,782	957,028	80.2%	
FORESTRY	1,340,589	845,990	265,396	229,204	82.9%	
BEACH MAINTENANCE	168,095	117,092	8,587	42,416	74.8%	
<i>Total</i>	15,339,297	11,860,878	645,730	2,832,688	81.5%	10,752,464
<u>Library</u>						
ADMINISTRATION	471,107	334,173	-	136,934	70.9%	
PUBLIC SERVICES	2,475,467	1,825,175	12,235	638,057	74.2%	
SUPPORT SERVICES	1,703,420	1,237,301	108,570	357,549	79.0%	
<i>Total</i>	4,649,994	3,396,649	120,805	1,132,540	75.6%	3,369,231
<b>TOTAL COMMUNITY SERVICES</b>	19,989,291	15,257,527	766,535	3,965,228	80.2%	14,121,695
<b>COMMUNITY DEVELOPMENT</b>						
<u>Community Development</u>						
ADMINISTRATION	495,483	345,955	454	149,074	69.9%	
ECON DEV	90,476	55,806	781	33,888	62.5%	
CITY ARTS ADVISORY PROGRAM	596,647	563,635	-	33,012	94.5%	
HUMAN SVCS	787,349	617,061	163,299	6,989	99.1%	
RDA	695,095	554,720	-	140,375	79.8%	
RDA HSG DEV	627,697	508,097	-	119,600	80.9%	
LR PLANNING/STUDIES	797,840	617,274	2,714	177,852	77.7%	
DEV & DESIGN REVIEW	1,479,338	1,056,624	34,334	388,380	73.7%	
ZONING	1,250,924	916,787	8,080	326,057	73.9%	
DESIGN REV & HIST PRESERVATN	1,095,463	817,121	42,069	236,273	78.4%	
BLDG PERMITS	1,197,440	929,892	5,064	262,484	78.1%	
RECORDS & ARCHIVES	580,873	434,861	4,781	141,231	75.7%	
PLAN CK & COUNTER SRV	1,400,335	1,045,821	6,610	347,903	75.2%	
<i>Total</i>	11,094,960	8,463,654	268,186	2,363,120	78.7%	7,671,407
<b>TOTAL COMMUNITY DEVELOPMENT</b>	11,094,960	8,463,654	268,186	2,363,120	78.7%	7,671,407
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						

CITY OF SANTA BARBARA  
General Fund  
Interim Statement of Appropriations, Expenditures and Encumbrances  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
<b>NON-DEPARTMENTAL</b>						
<u>Non-Departmental</u>						
COMMUNITY PROMOTIONS	1,749,330	1,744,076	-	5,254	99.7%	
SPECIAL PROJECTS	105,747	100,680	-	5,067	95.2%	
TRANSFERS OUT	48,420	36,420	-	12,000	75.2%	
DEBT SERVICE TRANSFERS	355,945	324,058	-	31,887	91.0%	
CAPITAL OUTLAY TRANSFER	1,863,458	1,597,158	-	266,300	85.7%	
APPROP. RESERVE	23,340	-	-	23,340	0.0%	
<i>Total</i>	4,146,240	3,802,392	-	343,848	91.7%	4,334,978
<b>TOTAL NON-DEPARTMENTAL</b>	4,146,240	3,802,392	-	343,848	91.7%	4,334,978
<b>TOTAL EXPENDITURES</b>	108,249,318	85,393,807	1,749,309	21,106,203	80.5%	80,498,168

*\*\* The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

*For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.*



CITY OF SANTA BARBARA  
Special Revenue Funds  
Interim Statement of Revenues and Expenditures  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
<b>TRAFFIC SAFETY FUND</b>					
Revenue	580,000	466,222	-	113,778	80.4%
Expenditures	580,000	466,222	-	113,778	80.4%
<i>Revenue Less Expenditures</i>	-	-	-	-	
<b>CREEK RESTORATION/WATER QUALITY IMPRVMT</b>					
Revenue	2,917,387	2,459,133	-	458,254	84.3%
Expenditures	2,942,939	1,767,352	329,271	846,315	71.2%
<i>Revenue Less Expenditures</i>	(25,552)	691,780	(329,271)	(388,061)	
<b>SOLID WASTE PROGRAM</b>					
Revenue	16,874,282	13,968,882	-	2,905,400	82.8%
Expenditures	16,957,418	13,949,001	123,349	2,885,068	83.0%
<i>Revenue Less Expenditures</i>	(83,136)	19,881	(123,349)	20,332	
<b>COMM.DEVELOPMENT BLOCK GRANT</b>					
Revenue	3,042,611	934,260	-	2,108,352	30.7%
Expenditures	3,042,611	1,269,986	139,623	1,633,003	46.3%
<i>Revenue Less Expenditures</i>	-	(335,726)	(139,623)	475,349	
<b>COUNTY LIBRARY</b>					
Revenue	1,600,867	1,345,039	-	255,828	84.0%
Expenditures	1,823,036	1,408,254	23,443	391,339	78.5%
<i>Revenue Less Expenditures</i>	(222,169)	(63,215)	(23,443)	(135,511)	
<b>STREETS FUND</b>					
Revenue	11,338,641	9,633,160	-	1,705,481	85.0%
Expenditures	16,873,990	10,062,228	1,076,970	5,734,791	66.0%
<i>Revenue Less Expenditures</i>	(5,535,349)	(429,068)	(1,076,970)	(4,029,311)	
<b>MEASURE "D"</b>					
Revenue	5,070,000	4,041,173	-	1,028,827	79.7%
Expenditures	8,002,263	3,878,770	1,532,296	2,591,197	67.6%
<i>Revenue Less Expenditures</i>	(2,932,263)	162,403	(1,532,296)	(1,562,370)	

**CITY OF SANTA BARBARA**  
**Interim Statement of Revenues and Expenses**  
**For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)**

**WATER OPERATING FUND**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
<b>REVENUES</b>						
Water Sales - Metered	27,500,000	23,864,526	-	3,635,474	86.8%	22,837,150
Service Charges	489,600	426,758	-	62,842	87.2%	383,178
Cater JPA Treatment Charges	1,650,000	1,836,045	-	(186,045)	111.3%	1,897,820
Investment Income	1,095,000	1,371,971	-	(276,971)	125.3%	1,053,320
Grants	19,125	-	-	19,125	0.0%	14,548
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	479,266	123,909	-	355,357	25.9%	138,912
<b>TOTAL REVENUES</b>	<u>31,250,991</u>	<u>27,623,210</u>	<u>-</u>	<u>3,627,781</u>	<u>88.4%</u>	<u>26,324,928</u>
<b>EXPENSES</b>						
Salaries & Benefits	6,969,059	5,307,775	-	1,661,284	76.2%	4,795,967
Materials, Supplies & Services	7,312,467	5,246,757	1,357,309	708,402	90.3%	5,424,642
Special Projects	244,530	77,264	67,687	99,579	59.3%	107,463
Water Purchases	7,604,071	5,977,018	-	1,627,053	78.6%	5,647,523
Debt Service	4,743,896	3,202,104	-	1,541,792	67.5%	2,804,385
Capital Outlay Transfers	6,428,452	5,374,744	-	1,053,708	83.6%	2,245,226
Equipment	174,529	38,936	42,308	93,285	46.6%	67,581
Capitalized Fixed Assets	143,460	39,643	46,201	57,616	59.8%	94,360
Other	-	5,039	-	(5,039)	100.0%	4,751
Appropriated Reserve	-	-	-	-	100.0%	-
<b>TOTAL EXPENSES</b>	<u>33,620,463</u>	<u>25,269,278</u>	<u>1,513,504</u>	<u>6,837,681</u>	<u>79.7%</u>	<u>21,191,897</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

**WASTEWATER OPERATING FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Service Charges	12,500,000	10,653,636	-	1,846,364	85.2%	10,028,322
Fees	500,500	478,678	-	21,822	95.6%	426,490
Investment Income	525,000	499,407	-	25,593	95.1%	471,556
Grants	-	-	-	-	100.0%	27,233
Miscellaneous	25,000	11,532	-	13,468	46.1%	38,585
<b>TOTAL REVENUES</b>	<b>13,550,500</b>	<b>11,643,252</b>	<b>-</b>	<b>1,907,248</b>	<b>85.9%</b>	<b>10,992,185</b>
<b>EXPENSES</b>						
Salaries & Benefits	4,697,383	3,739,571	-	957,812	79.6%	3,509,357
Materials, Supplies & Services	5,912,051	3,979,537	805,503	1,127,011	80.9%	3,544,657
Special Projects	671,367	624,678	14,220	32,469	95.2%	149,943
Debt Service	1,354,108	359,145	-	994,963	26.5%	368,653
Capital Outlay Transfers	2,045,464	1,716,131	-	329,333	83.9%	1,002,234
Equipment	47,853	33,771	1,383	12,699	73.5%	29,017
Capitalized Fixed Assets	85,815	35,090	5,404	45,320	47.2%	29,915
Appropriated Reserve	9,116	-	-	9,116	0.0%	-
<b>TOTAL EXPENSES</b>	<b>14,823,156</b>	<b>10,487,923</b>	<b>826,509</b>	<b>3,508,723</b>	<b>76.3%</b>	<b>8,633,776</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)  
**DOWNTOWN PARKING**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Improvement Tax	850,000	813,719	-	36,281	95.7%	778,895
Parking Fees	6,125,000	4,787,245	-	1,337,755	78.2%	4,649,908
Investment Income	250,000	309,189	-	(59,189)	123.7%	238,208
Miscellaneous	15,000	2,285	-	12,715	15.2%	15,085
Operating Transfers-In	36,420	36,420	-	-	100.0%	-
<b>TOTAL REVENUES</b>	<b>7,276,420</b>	<b>5,948,858</b>	<b>-</b>	<b>1,327,562</b>	<b>81.8%</b>	<b>5,682,096</b>
<b>EXPENSES</b>						
Salaries & Benefits	3,445,876	2,701,857	-	744,019	78.4%	2,623,283
Materials, Supplies & Services	1,977,205	1,480,930	102,147	394,128	80.1%	1,244,809
Special Projects	922,785	524,643	396,143	2,000	99.8%	412,343
Capital Outlay Transfers	9,523	9,523	-	-	100.0%	-
Equipment	41,246	393	2,407	38,446	6.8%	8,423
Capitalized Fixed Assets	3,759,443	363,707	613,258	2,782,479	26.0%	490,868
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>10,216,079</b>	<b>5,081,053</b>	<b>1,113,955</b>	<b>4,021,072</b>	<b>60.6%</b>	<b>4,779,727</b>

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

**AIRPORT OPERATING FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Leases - Commercial / Industrial	3,979,900	3,463,284	-	516,616	87.0%	3,213,625
Leases - Terminal	5,159,650	4,186,458	-	973,192	81.1%	4,100,942
Leases - Non-Commerical Aviation	1,251,941	1,010,199	-	241,742	80.7%	1,095,223
Leases - Commerical Aviation	2,080,209	1,895,500	-	184,709	91.1%	1,705,900
Investment Income	580,318	445,738	-	134,580	76.8%	526,407
Miscellaneous	100,211	124,236	-	(24,025)	124.0%	260,090
<b>TOTAL REVENUES</b>	<b>13,152,229</b>	<b>11,125,415</b>	<b>-</b>	<b>2,026,814</b>	<b>84.6%</b>	<b>10,902,388</b>
<b>EXPENSES</b>						
Salaries & Benefits	4,587,401	3,601,118	-	986,283	78.5%	3,455,789
Materials, Supplies & Services	7,428,573	5,024,281	790,376	1,613,916	78.3%	4,742,801
Special Projects	676,123	375,239	399	300,485	55.6%	339,029
Transfers-Out	94,081	78,401	-	15,680	83.3%	505,193
Capital Outlay Transfers	2,698,842	2,443,842	-	255,000	90.6%	967,520
Equipment	137,577	65,928	15,535	56,114	59.2%	65,990
Capitalized Fixed Assets	152,895	112,895	27,047	12,953	91.5%	13,862
Appropriated Reserve	23,870	-	-	23,870	0.0%	-
<b>TOTAL EXPENSES</b>	<b>15,799,362</b>	<b>11,701,703</b>	<b>833,357</b>	<b>3,264,301</b>	<b>79.3%</b>	<b>10,090,185</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

**GOLF COURSE FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Fees & Card Sales	2,026,900	1,538,843	-	488,057	75.9%	1,546,539
Investment Income	20,000	46,944	-	(26,944)	234.7%	33,770
Rents & Concessions	277,000	250,597	-	26,403	90.5%	240,622
Miscellaneous	100,000	2,510	-	97,490	2.5%	1,550
<b>TOTAL REVENUES</b>	<b>2,423,900</b>	<b>1,838,894</b>	<b>-</b>	<b>585,006</b>	<b>75.9%</b>	<b>1,822,481</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,146,853	921,725	-	225,128	80.4%	887,320
Materials, Supplies & Services	712,357	548,629	118,050	45,678	93.6%	501,461
Special Projects	71,231	7,914	53,318	9,999	86.0%	29,981
Debt Service	183,477	183,309	-	168	99.9%	182,048
Capital Outlay Transfers	4,416	4,416	-	-	100.0%	-
Equipment	1,800	1,364	-	436	75.8%	5,010
Capitalized Fixed Assets	1,080,927	55,811	571,566	453,551	58.0%	176,730
<b>TOTAL EXPENSES</b>	<b>3,201,062</b>	<b>1,723,170</b>	<b>742,934</b>	<b>734,958</b>	<b>77.0%</b>	<b>1,782,550</b>

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

*INTRA-CITY SERVICE FUND*

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Vehicle Maintenance Charges	2,674,634	2,228,861	-	445,773	83.3%	2,070,607
Work Orders - Bldg Maint.	3,752,195	3,185,920	-	566,275	84.9%	2,769,783
Service Charges	1,748,397	1,456,997	-	291,400	83.3%	1,395,859
Miscellaneous	50,000	19,603	-	30,397	39.2%	12,788
<b>TOTAL REVENUES</b>	<b>8,225,226</b>	<b>6,891,382</b>	<b>-</b>	<b>1,333,844</b>	<b>83.8%</b>	<b>6,249,037</b>
<b>EXPENSES</b>						
Salaries & Benefits	4,336,163	3,266,546	-	1,069,617	75.3%	3,217,724
Materials, Supplies & Services	2,204,611	1,632,764	302,060	269,787	87.8%	1,453,681
Special Projects	1,510,123	989,027	236,838	284,258	81.2%	1,162,453
Capital Outlay Transfers	2,389	2,389	-	-	100.0%	-
Equipment	51,837	48,090	-	3,747	92.8%	13,004
Capitalized Fixed Assets	318,000	164,392	28,244	125,363	60.6%	7,203
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>8,433,123</b>	<b>6,103,208</b>	<b>567,142</b>	<b>1,762,773</b>	<b>79.1%</b>	<b>5,854,065</b>

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

*ICS EQUIPMENT REPLACEMENT FUND*

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Vehicle Rental Charges	2,083,691	1,736,409	-	347,282	83.3%	1,661,497
Investment Income	165,000	241,627	-	(76,627)	146.4%	158,337
Rents & Concessions	268,240	176,013	-	92,227	65.6%	-
Miscellaneous	-	20,331	-	(20,331)	100.0%	55,187
<b>TOTAL REVENUES</b>	<b>2,516,931</b>	<b>2,174,381</b>	<b>-</b>	<b>342,550</b>	<b>86.4%</b>	<b>1,875,021</b>
<b>EXPENSES</b>						
Salaries & Benefits	120,441	86,536	-	33,905	71.8%	91,311
Materials, Supplies & Services	1,041	1,743	2,500	(3,202)	407.5%	1,846
Equipment	309,500	309,780	-	(280)	100.1%	-
Capitalized Fixed Assets	3,476,274	628,995	2,233,220	614,059	82.3%	523,160
<b>TOTAL EXPENSES</b>	<b>3,907,256</b>	<b>1,027,054</b>	<b>2,235,720</b>	<b>644,482</b>	<b>83.5%</b>	<b>616,316</b>



CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

**SELF INSURANCE TRUST FUND**

	<b>** Annual Budget</b>	<b>YTD Actual</b>	<b>Encum- brances</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Previous YTD</b>
<b>REVENUES</b>						
Insurance Premiums	3,140,159	2,616,800	-	523,360	83.3%	2,195,878
Workers' Compensation Premiums	2,241,057	1,867,548	-	373,510	83.3%	2,809,209
OSH Charges	256,804	211,541	-	45,263	82.4%	241,993
Investment Income	355,865	445,393	-	(89,528)	125.2%	358,860
Miscellaneous	-	99,366	-	(99,366)	100.0%	53,174
Accel - Return of Premium	-	-	-	-	100.0%	165,000
<b>TOTAL REVENUES</b>	<b>5,993,885</b>	<b>5,240,647</b>	<b>-</b>	<b>753,238</b>	<b>87.4%</b>	<b>5,824,114</b>
<b>EXPENSES</b>						
Salaries & Benefits	594,906	400,511	-	194,395	67.3%	395,310
Materials, Supplies & Services	6,277,517	4,187,019	506,183	1,584,315	74.8%	5,225,011
Capital Outlay Transfers	3,185	3,185	-	-	100.0%	-
Equipment	5,625	240	-	5,385	4.3%	2,262
<b>TOTAL EXPENSES</b>	<b>6,881,233</b>	<b>4,590,954</b>	<b>506,183</b>	<b>1,784,095</b>	<b>74.1%</b>	<b>5,622,583</b>

**\*\* The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.**

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

**INFORMATION SYSTEMS ICS FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Service charges	2,445,086	2,073,815	-	371,271	84.8%	1,906,138
Miscellaneous	-	50,611	-	(50,611)	100.0%	-
<b>TOTAL REVENUES</b>	<b>2,445,086</b>	<b>2,124,426</b>	<b>-</b>	<b>320,660</b>	<b>86.9%</b>	<b>1,906,138</b>
<b>EXPENSES</b>						
Salaries & Benefits	1,588,658	1,259,941	-	328,717	79.3%	1,140,444
Materials, Supplies & Services	671,414	493,026	95,262	83,126	87.6%	520,350
Special Projects	17,494	5,395	779	11,320	35.3%	9,282
Equipment	318,018	286,899	31,121	(2)	100.0%	91,748
Capitalized Fixed Assets	-	511	-	(511)	100.0%	3,529
Appropriated Reserve	12,886	-	1,426	11,460	11.1%	-
<b>TOTAL EXPENSES</b>	<b>2,608,470</b>	<b>2,045,771</b>	<b>128,588</b>	<b>434,111</b>	<b>83.4%</b>	<b>1,765,352</b>

CITY OF SANTA BARBARA  
Interim Statement of Revenues and Expenses  
For the Ten Months Ended April 30, 2008 (83.3% of Fiscal Year)

**WATERFRONT FUND**

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
<b>REVENUES</b>						
Leases - Commercial	1,402,510	1,212,491	-	190,019	86.5%	1,145,101
Leases - Food Service	2,368,171	2,026,681	-	341,490	85.6%	2,009,232
Slip Rental Fees	3,466,049	2,882,355	-	583,694	83.2%	2,824,821
Visitors Fees	485,434	421,866	-	63,568	86.9%	399,887
Slip Transfer Fees	650,000	521,175	-	128,825	80.2%	494,475
Parking Revenue	1,557,489	1,300,836	-	256,653	83.5%	1,218,110
Wharf Parking	275,000	197,077	-	77,923	71.7%	202,264
Other Fees & Charges	360,819	301,877	-	58,942	83.7%	320,774
Investment Income	291,648	346,463	-	(54,815)	118.8%	339,401
Rents & Concessions	259,470	222,126	-	37,344	85.6%	209,579
Miscellaneous	239,185	103,438	-	135,747	43.2%	104,760
<b>TOTAL REVENUES</b>	<b>11,355,775</b>	<b>9,536,384</b>	<b>-</b>	<b>1,819,391</b>	<b>84.0%</b>	<b>9,268,405</b>
<b>EXPENSES</b>						
Salaries & Benefits	5,191,879	4,042,662	-	1,149,217	77.9%	3,962,735
Materials, Supplies & Services	3,773,917	2,764,832	422,676	586,409	84.5%	2,482,315
Special Projects	38,830	29,037	9,793	-	100.0%	25,435
Debt Service	1,599,916	1,602,456	-	(2,540)	100.2%	1,118,498
Capital Outlay Transfers	3,039,803	1,439,803	-	1,600,000	47.4%	1,297,812
Equipment	227,833	112,508	8,774	106,551	53.2%	69,598
Capitalized Fixed Assets	-	-	-	-	100.0%	13,462
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
<b>TOTAL EXPENSES</b>	<b>14,022,177</b>	<b>9,991,298</b>	<b>441,242</b>	<b>3,589,638</b>	<b>74.4%</b>	<b>8,969,854</b>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.